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MESSAGE OF THE PRESIDENT.

RICHMOND, VA., November 11, 1864.

To the House of Representatives :

In response to your resolution of the 14th June last, I herewith transmit communications from the Secretaries of the Treasury and of War, conveying the information desired, relative to the tax in kind and other taxes collected from the several States for the year 1863.

JEFFERSON DAVIS.

COMMUNICATION FROM SECRETARY OF TREASURY.

TREASURY DEPARTMENT, C. S. A., }
Richmond, September 28, 1864. }

To the President :

SIR: In reply to a resolution of the House of Representatives adopted on 14th June last, and communicated to this Department through your office, asking that the President be requested to transmit, &c., a statement of taxes collected from the States respectively, and the several sources from which they were derived, I have the honor to submit herewith a report of the Commissioner of Taxes giving the information desired.

Very respectfully, your obedient servant,

G. A. TRENHOLM,
Secretary of the Treasury.

COMMUNICATION FROM THE SECRETARY OF WAR.

C. S. A., WAR DEPARTMENT, }
Richmond, Va., November 8, 1864. }

To the President of the Confederate States :

SIR: I have received a resolution adopted by the House of Representatives on the 14th of June, 1864, and referred by your Excellency to this Department, requesting the President "to transmit to the House, at the commencement of the next session, a tabular statement showing the product, in each State, of the tax in kind for the year 1863. Said statement to exhibit the quantity of each article paid by

the several States, the aggregate quantity contributed by all the States, and the value thereof estimated as in cases of impressment."

In response, I have the honor to transmit herewith a letter and tabular statement prepared by Lieutenant Colonel Larkin Smith, Assistant Quartermaster General, in charge of the tax in kind, with the approval of the Quartermaster General, giving the information called for by the House.

Very respectfully, your obedient servant,

JAMES A. SEDDON,

Secretary of War.

REPORT UPON TAX IN KIND,

In answer to resolution of House of Representatives of 14th June, 1864.

ASSISTANT QUARTERMASTER GENERAL'S OFFICE,
Tax in Kind,
Richmond, November 7, 1864.

HON. J. A. SEDDON,
Secretary of War :

SIR: I have the honor to submit the accompanying report, in answer to the resolution of the House of Representatives of the 14th June, received at this office 22d September.

In consequence of the difficulty in collecting the minor reports from the officers and agents dispersed throughout the Confederacy, it has been impossible to represent a full statement of all the receipts of the crops of 1863. The trans-Mississippi department is very imperfectly reported; it is supposed that the mails containing the information have been captured.

Large quantities of the tithe have been collected by unauthorized parties belonging to armies in the field; these can only be ascertained after many months, through the collectors of the money tax, and the penalty in default of delivery in kind.

It is expected that a more complete statement will be ready for Congress during the first half of its session. The value of the tithes which have passed through the hands of the officers on tax duty at schedule rates in the several States is \$110,527,542.

It is estimated that the reports from the trans-Mississippi department, and more complete statements from this side, and the irregular collections by the armies in the field, not reported, will increase this amount to beyond \$150,000,000.

But this must not be assumed as the tenth of the productions, because many delinquents will pay in money, and large districts impracticable for the establishment of tax depots will also pay in money.

The gross cost of collection is reported at \$2,376,277 40.

The nett cost of collection is reported at \$1,244,686 07.

These are under estimates of the actual cost, the *outstanding debts* not being included, the more complete report will probably increase the per centage of cost of collection to about four per cent. gross and two nett. The nett cost is arrived at by deducting from the gross outlay, the hire of laborers and teamsters, excess of transportation

over eight miles, purchase of means of transportation, grain sacks, hay presses, scales, boxes and barrels—expenses which would have been created if the tax in kind laws were not in existence.

The voluntary payment of the tithe tax exhibits a cheerful compliance by the people with the law. Generally the receipts exceed the assessors' estimates, which arises from the fact that many producers have voluntarily paid their tax without having been assessed at all, but in a few cases they refuse to be assessed and throw obstacles in the assessors' way; a remedy would be found in a law requiring producers to come forward, in their own person or by proxy, for assessment and imposing a penalty in default.

Assessors for the year 1863 have, in some instances, failed to assess, and in others have rated values so low that producers have preferred to pay the money value and the fifty per cent. penalty rather than deliver in kind.

The occupation by the enemy of large districts prevents assessors from operating, and the absence of producers in the army is an obstacle to the thorough assessment of the crops. The army consumes many crops of hay, corn, oats, and even wheat, before they are matured; these can never be assessed, and are consequently lost to the tax in kind. A modification of the law is needed to require the money collectors everywhere, both in practicable and impracticable localities, to take up receipts in the hands of producers who have, through ignorance, paid their tax in kind in good faith to unauthorized persons for the use of the army, and to give credit for such receipts in satisfaction of the money value.

The exemption from the tax in kind on coin to those who do not produce "more than two hundred bushels of corn" will have a serious effect upon the receipts of the present year, and the same effect will be experienced in estimating the "worth" of a producer. Under the tenth section of the act, he cannot be taxed in kind unless he is "worth five hundred dollars for himself and one hundred dollars for each minor child living with him, and five hundred dollars in addition for each minor son he has living, or may have lost or had disabled in the military or naval service." This would not be material if the worth were estimated in our treasury notes, but article three, section one, of the act of 17th February, 1864, chapter fifty-four, values such taxable property at its market value in the neighborhood of 1860, the effect is: a producer rents a farm and has little other property than five hundred bushels of corn, the product of the farm, this crop estimated at its value in 1860, with his other property, may not exceed the amount which would exempt him, and he pays no tithe.

The report analyzed gives the following results:

The tithe of wheat (being 29,048,711 rations of flour) and the part of the corn (amounting to 49,339,528 rations of meal) at one pound to the ration will supply bread for 200,000 men one year.

The tithe of bacon, at 1-3 pound to the ration, will supply 160,211 men one year.

The remainder of the tithe corn, together with the oats, at ten pounds to the ration, will supply 130,374 animals one year. The tithe hay

and fodder, at ten pounds to the ration, will supply 25,992 animals one year.

But this must not mislead into the supposition that all the tithes have gone to the army. Besides issues to armies in the field, they have been distributed to the different bureaus of the War Department, and contributed largely to the support of their operatives and animals. To a considerable extent, the families of soldiers have been supplied with bread from them; some remain on hand in localities difficult of access, and a small per centage has been lost by fire, the enemy, and by decay. The analysis is given to exhibit, in a condensed shape, the capacity of the tax in kind to furnish food.

Very respectfully, your obedient servant,

LARKIN SMITH,

Assistant Quartermaster General, in charge Tax in Kind.

This report is approved and respectfully forwarded to the Secretary of War.

A. R. LAWTON,

Quartermaster General.

November 8th, 1864.

ALABAMA.

Total value of real and personal property in the State of Alabama, subject to taxation under the act of February 17th, 1864, on the basis of valuation established by said act:		
Estimated by returns of assessments under act of August 19th, 1861,	\$459,732,117 41	
To which add twenty per centum for assessments of property not subject to taxation under said act, but now taxable, (estimated,)	91,946,423 44	
	<hr/>	<u>551,678,540 85</u>
Estimated tax thereon at 5 per cent.,	27,583,927 04	
Jewelry and watches, (say \$1,-500,000,) 5 per cent. additional,	75,000 00	
	<hr/>	27,658,927 04
Deduct on account partial occupation by public enemy, say 10 per cent.,	2,765,892 70	
	<hr/>	
Estimated amount of property tax, under act February 17, 1864,	24,893,034 34	
Deduct on account credit tax in kind, say two-thirds,	\$16,595,356 22	
Deduct on account credit income tax 10 per cent,	2,489,303 43	
	<hr/>	<u>19,084,659 65</u>
Estimated nett proceeds property tax,		5,808,374 69
Estimated amount of all other taxes, (under act 24th April, 1863,) less estimated amount assessed under first section of said act, now repealed,		6,000,000 00
Estimated amount of 30 per cent. tax, section 6, act June 14, 1864, nominal,		200,000 00
		<hr/>
Aggregate amount of taxes for 1864, acts April 24, 1863, February 11, 1864, June 14, 1864,		12,008,374 69
<i>Soldiers' Fund Tax</i> —		
One-fifth of \$24,893,034 34	\$4,978,606 86	
One-fifth of 6,000,000,00	1,200,000 00	
One-fifth of 200,000 00	40,000 00	
	<hr/>	6,218,606 86
Total,		<u><u>\$18,226,981 55</u></u>

ARKANSAS.

Total value of real and personal property in the State of Arkansas, subject to taxation under the act of 17th February, 1864, on the basis of valuation established by said act:

Estimated by returns of assessments under act of August 19, 1861,	\$122,579,117 00*	
To which add 20 per centum for assessments of property not subject to taxation under said act, but now taxable, (estimated,)	24,515,823 00	<u>147,094,940 00</u>
Estimated tax thereon at 5 per cent.,	7,354,747 00	
Jewelry and watches, (say \$500,000,) 5 per cent. additional,	25,000 00	
	<u>7,379,747 00</u>	
Deduct on account of partial occupation by public enemy, say 60 per cent.,	4,427,848 00	
Estimated amount of property tax under act of February 17, 1864,	2,951,899 00	
Deduct on account credit tax in kind, say two-thirds,	1,967,933 00	
Deduct on account credit income tax, say 10 per cent.,	295,189 00	
	<u>2,263,122 00</u>	
Estimated nett proceeds property tax,		688,777 00
Estimated amount of all other taxes under Act 24th April, 1863, less estimated amount assessed under first section of said act, now repealed,		1,500,000 00
Estimated amount of 30 per cent. tax, section 6, act June 14, 1864, nominal,		<u>20,000 00</u>
Aggregate amount of taxes for 1864, acts April 24, 1863, February 17, 1864, June 14, 1864,		<u>2,208,777 00</u>
Carried forward,		<u>\$2,208,777 00</u>

*Eight counties not assessed.

Brought forward,		\$2,208,777 00
<i>Soldiers' Fund Tax</i> —		
One-fifth of \$2,951,899 00	\$590,379 00	
One-fifth of 1,500,000 00	300,000 00	
One-fifth of 20,000 00	4,000 00	
		<u>894,379 00</u>
Total,		<u><u>\$3,103,156 00</u></u>

FLORIDA.

Total value of real and personal property in the State of Florida, subject to taxation under the act of February 17th, 1864, on the basis of valuation established by said act:

Estimated by returns of assessments under act of August 19th, 1861, \$49,480,561 00

To which add 20 per centum for assessments of property not subject to taxation under said act, but now taxable, (estimated,)

9,896,112 00

\$59,376,673 00

Estimated tax thereon at 5 per cent.,

2,968,833 65

Jewelry and watches, (say \$300,000,) 5 five per cent. additional,

15,000 00

2,983,833 65

Deduct on account of partial occupation by public enemy, say 12 per cent.,

358,060 03

Estimated amount of property tax, under the act of February 17, 1864,

2,625,773 62

Deduct on account credit tax in kind, say two-thirds,

1,750,515 74

Deduct on account credit income tax, say 10 per cent.,

262,577 36

2,013,093 10

Estimated nett proceeds property tax,

612,680 52

Carried forward,

\$612,680 52

Brought forward,	\$612,680 52
Estimated amount of all other taxes under act 24th, April, 1863, less estimated amount assessed un- der first section of said act, now repealed,	1,000,000 00
Estimated amount of 30 per cent. tax, section 6, act June 14, 1864, nominal,	25,000 00
	<hr/>
Aggregate amount of taxes for 1864, acts April 24, 1863, February 11, 1864, June 14, 1864,	1,637,680 52
<i>Soldiers' Fund Tax</i> —	
One-fifth of \$2,625,773 62	\$525,154 72
One-fifth of 1,000,000 00	200,000 00
One-fifth of 25,000 00	5,000 00
	<hr/>
	730,154 72
	<hr/>
Total,	<u><u>\$2,367,835 24</u></u>

GEORGIA.

Total value of real and personal property in the State of Georgia subject to taxation under the act of February 17, 1864, on the basis of valuation established by said act:	
Estimated by returns of assessments under act of August 19, 1861,	\$564,173,946 82
To which add twenty per centum for assessments of property not subject to taxation under said act, but now taxable, (esti- mated,	112,834,789 36
	<hr/>
	<u><u>\$677,008,736 18</u></u>
Estimated tax thereon at five per cent.,	33,850,436 80
Jewelry and watches, say (\$2,500,000,) five per cent. ad- ditional,	125,000 00
	<hr/>
	\$33,975,436 80
Deduct on account partial occu- pation by public enemy, say five per cent.,	1,698,771 84
	<hr/>
Estimated amount of property tax, under act February 17, 1864,	\$32,276,664 96
	<hr/>
Carried forward,	\$32,276,664 96

Brought forward,	\$32,276,664 96	
Deduct on account credit tax in kind, say two-thirds,	\$21,517,776 64	
Deduct on account credit income tax, say ten per cent.	3,227,666 49	
	<u>24,745,443 13</u>	
Estimated nett proceeds property tax,		7,531,221 83
Estimated amount of all other taxes, under act April 24, 1863, less estimated amount assessed under first section of said act, now repealed,		15,000,000 00
Estimated amount of thirty per cent. tax, section six, act June 14, 1864, nominal,		300,000 00
		<u>22,831,221 83</u>
Aggregate amount of taxes for 1864, acts April 24, 1863, February 11, 1864, June 14, 1864,		\$22,831,221 83
<i>Soldiers' Fund Tax—</i>		
One-fifth of \$32,276,664 96	\$6,455,332 99	
One-fifth of 15,000,000 00	3,000,000 00	
One-fifth of 300,000 00	60,000 00	
	<u>9,515,332 99</u>	
Total,		<u>\$32,346,554 82</u>

LOUISIANA.

Total value of real and personal property in the State of Louisiana subject to taxation under the act of February 17, 1864, on the basis of valuation established by said act, estimated by returns of assessments under act of August 19, 1861,	\$534,921,329 01	
To which add twenty per centum for assessments of property not subject to taxation under said act, but now taxable, (estimated,)	106,984,265 80	
	<u>\$641,905,594 81</u>	
Estimated tax thereon at five per cent.,	32,095,279 74	
Jewelry and watches, (say \$2,000,000,) five per cent. additional,	100,000 00	
Carried forward,	<u>\$32,195,279 74</u>	

Brought forward,	\$32,195,279 74	
Deduct on account partial occupation by public enemy, say fifty per cent.,	16,097,639 87	
	<hr/>	
Estimated amount of property tax, under act of February 17, 1864,	16,097,639 87	
Deduct on account credit tax in kind, say two-thirds,		
\$10,731,759 90		
Deduct on account credit income tax, say ten per cent.,	1,609,763 98	
	<hr/>	
	12,341,523 83	
	<hr/>	
Estimated nett proceeds property tax,		\$3,756,115 99
Estimated amount of all other taxes under act 24th April, 1863, less estimated amount assessed under first section of said act, now repealed,		4,000,000 00
Estimated amount of thirty per cent. tax, section six, act June 14, 1864, nominal,		50,000 00
		<hr/>
Aggregate amount of taxes for 1864, acts April 24, 1863, February 11, 1864, June 14, 1864,		7,806,115 99
<i>Soldiers' Fund Tax</i> —		
One-fifth of \$16,097,639 87,	\$3,219,527 97	
One fifth of 4,000,000 00,	800,000 00	
One-fifth of 50,000 00,	10,000 00	
	<hr/>	
		4,029,527 97
		<hr/>
Total,		\$11,835,643 96
		<hr/> <hr/>

MISSISSIPPI.

Total value of real and personal property in the State of Mississippi subject to taxation under the act of February 17, 1864, on the basis of valuation established by said act, estimated by returns of assessments under act of August 19, 1861,

\$447,616,073 00

To which add twenty per centum for assessments of property not subject to taxation under said act, but now taxable, (estimated,)

89,523,214 00

\$537,139,287 00

Estimated tax thereon at five per cent.,	\$26,856,964 35	
Jewelry and watches, (say \$1,000,000,) five per cent. additional,	50,000 00	
	<u>26,906,964 35</u>	
Deduct on account partial occupation by public enemy, say fifty per cent.,	13,453,482 17	
	<u>13,453,482 17</u>	
Estimated amount of property tax, act February 17, 1864,	\$13,453,482 18	
Deduct on account credit tax in kind, say two-thirds,	\$8,968,988 12	
Deduct on account credit income tax, say ten per cent.,	1,345,348 21	
	<u>10,314,336 33</u>	
Estimated nett proceeds property tax,		\$3,139,145 85
Estimated amount of all other taxes under act 24th April, 1863, less estimated amount assessed under first section of said act, now repealed,		28,000,000 00
Estimated amount of thirty per cent. tax, section six, act June 14, 1864, nominal,		50,000 00
		<u>50,000 00</u>
Aggregate amount of taxes for 1864, acts April 24, 1863, February 17, 1864, June 14, 1864,		\$5,189,145 85
<i>Soldiers' Fund Tax :</i>		
One-fifth of \$13,453,482 18,	\$2,690,696 43	
One-fifth of 2,000,000 00,	400,000 00	
One-fifth of 50,000 00,	10,000 00	
	<u>3,100,696 42</u>	
Total,		<u><u>\$8,289,842 28</u></u>

NORTH CAROLINA.

Total value of real and personal property in the State of North Carolina subject to taxation, under the act of February 17, 1864, on the basis of valuation established by said act:

Estimated by returns of assessments under act August 19, 1861,	\$286,406,625 00
Carried forward,	<u>\$286,406,625 00</u>

Brought forward,	\$286,406,625 00	
To which add 20 per centum for assessments of property not subject to taxation under said act, but now taxable, (estimated,)	57,281,125 00	
	<hr/>	\$343,686,750 00
Estimated tax thereon at 5 per cent.,	17,181,337 50	
Jewelry and watches, (say \$1,000,000,) 5 per cent. additional	50,000 00	
	<hr/>	\$17,234,337 50
Deduct on account of partial occupation by public enemy, say 10 per cent.,	1,723,433 75	
	<hr/>	
Estimated amount of property tax under act of February 17, 1864,	15,510,903 75	
Deduct on account credit tax in kind, say two thirds,		
t \$10,340,602 50		
De due on acc't credit income tax, say 10 per cent.,	1,551,090 37	
	<hr/>	11,891,692 87
	<hr/>	
Estimated nett proceeds property tax,		3,619,210 83
Estimated amount of all other taxes, under act 24th April, 1863, less estimated amount assessed under first section of said act, now repealed,		4,000,000 00
Estimated amount of 30 per cent. tax, section 6, act June 14, 1864, nominal,		50,000 00
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Aggregate amount of taxes for 1864, acts April 24, 1863, February 17, 1864, June 14, 1864,		7,669,201 83
<i>Soldiers' Fund Tax :</i>		
One-fifth of \$15,510,903 75,	\$3,102,180 75	
One-fifth of 4,000,000 00,	800,000 00	
One-fifth of 50,000 00,	10,000 00	
	<hr/>	3,912,180 75
Total,		<hr/> <hr/>
		\$11,581,391 63

SOUTH CAROLINA.

Total value of real and personal property in the State of South Carolina subject to taxation under the act of February 17, 1864, on the basis of valuation established by said act :

Estimated by returns of assessments under act of August 19, 1861,	\$399,468,798 00	
To which add 20 per centum for assessments of property not subject to taxation under said act, but now taxable, (estimated,)	79,893,759 00	
	<hr/>	<u>\$479,362,557 00</u>
Estimated tax thereon at 5 per cent.,	23,968,127 85	
Jewelry and watches, (say \$1,500,000,) 5 per cent. additional,	75,000 00	
	<hr/>	\$24,043,127 85
Deduct on account partial occupation by public enemy, say 10 per cent.,	2,404,312 78	
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Estimated amount of property tax, under act of February 17, 1864,	\$21,638,815 07	
Deduct on account credit tax in kind, say two-thirds,	\$14,425,876 72	
Deduct on acc't credit income tax, say 10 per cent.,	2,163,831 50	
	<hr/>	16,589,758 22
Estimated nett proceeds property tax,	<hr/>	\$5,049,056 85
Estimated amount of all other taxes, under act 24th April, 1863, less estimated amount assessed under first section of said act, now repealed,		7,000,000 00
Estimated amount of 30 per cent. tax, section 6, act June 14, 1864, nominal,		150,000 00
		<hr/>
Aggregate amount of taxes for 1864, acts April 24, 1863, February 17, 1864, June 14, 1864,		\$12,199,056 85
Carried forward,		<u>\$12,199,056 85</u>

Brought forward,			\$12,199,056 85
<i>Soldiers' Fund Tax—</i>			
One-fifth of	\$22,246,315 07,	\$4,449,263 01	
One fifth of	7,000,000 00,	1,400,000 00	
One-fifth of	150,000 00,	30,000 00	
			5,879,263 01
Total,			<u>\$18,078,319 86</u>

TEXAS.

Total value of real and personal property in the State of Texas subject to taxation under the act of February 17, 1864, on the basis of valuation established by said act:

Estimated by returns of assessments under act of August, 19, 1861,	\$318,286,671 00	
To which add 20 per centum for assessments of property not subject to taxation under said act, but now taxable,	63,657,334 00	\$381,944,005 00

Estimated tax thereon at 5 per cent.,	\$19,097,200 00	
Jewelry and watches, (say \$1,000,000,) 5 per cent. additional,	50,000 00	
	\$19,147,200 00	

Deduct on account partial occupation by public enemy, say 20 per cent.,	3,829,440 00	
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Estimated amount of property tax, under act February 17, 1864,	\$15,317,760 00	
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Deduct on account credit tax in kind, say two-thirds,	\$10,211,840	
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Deduct on account credit income tax, say 10 per cent.,	1,531,776	
	11,743,616 00	

Estimated nett proceeds property tax,		3,574,144 00
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Carried forward,		<u>\$3,574,144 00</u>
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Brought forward,		\$3,574,144 00
Estimated amount of all other taxes, under act 24th April, 1863, less estimated amount assessed under first section of said act, now repealed,		4,000,000 00
Estimated amount of 30 per cent. tax, section 6, act June 14, 1864, nominal,		100,000 00
		<hr/>
Aggregate amount of taxes for 1864, acts April 24, 1863, February 17, 1864, June 14, 1864,		7,674,144 00
<i>Soldiers' Fund Tax</i> —		
One-fifth of \$15,317,760,	\$3,063,552	
One-fifth of 4,000,000,	800,000	
One-fifth of 100,000,	20,000	
		<hr/>
		3,883,552 00
		<hr/>
Total,		<u>\$11,557,696 00</u>

VIRGINIA.

Total value of real and personal property in the State of Virginia subject to taxation, under the act of February 17, 1864, on the basis of valuation established by said act,

\$531,941,083 76

Estimated tax thereon at 5 per cent.,	\$26,597,051 18
Jewelry, plate and watches, \$3,000,000, 5 per cent. <i>additional</i> ,	150,000 00
<hr/>	
	26,747,054 18
Deduct this amount on account partial occupation by public enemy,	4,497,054 18
<hr/>	
Estimated amount of property tax, under act of February 17, 1864,	22,250,000 00
Deduct this amount on account credit tax in kind, \$15,250,000 00	
Deduct this amount on account credit income tax,	2,550,000 00
<hr/>	
	17,890,000 00
<hr/>	
Estimated nett proceeds property tax,	4,450,000 00
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Carried forward,	\$4,450,000 00

Brought forward,		\$4,450,000 00
Estimated amount of all other taxes under act 24th April, 1863, less estimated amount assessed under 1st section said act, now repealed,		15,000,000 00
Estimated amount of 30 per cent. tax, section 6, act June 14, 1864,		200,000 00
		<hr/>
Aggregate amount of taxes for 1864, acts April 24, 1863, February 17, 1864, June 14, 1864,		19,650,000 00
<i>Soldiers' Fund Tax—</i>		
One-fifth of \$22,250,000,	\$4,450,000	
One-fifth of 15,000,000,	3,000,000	
One-fifth of 200,000,	40,000	
	<hr/>	7,490,000 00
		<hr/>
Total,		<u><u>\$27,140,000 00</u></u>

(A.)

RECAPITULATION.

ESTIMATE OF TAXES assessed under the acts of April 29, 1863, February 17, 1864, and June 14, 1864, for the year 1864:

Alabama,	\$18,226,981 55
Arkansas,	3,103,156 00
Florida,	2,367,835 24
Georgia,	32,346,554 82
Louisiana,	11,835,643 96
Mississippi,	8,289,842 28
North Carolina,	11,581,391 63
South Carolina,	18,078,319 86
Tennessee, (no estimate can be made,) perhaps,	1,000,000 00
Texas,	11,557,696 00
Virginia,	27,140,000 00
	<hr/>
Total,	<u><u>\$145,527,421 34</u></u>

(B.)

STATEMENT OF TAXES collected under the acts of Congress, April 24, 1863, February 17, 1864, and June 14, 1864, as far as reported, to 28th October, 1864.

Alabama, (say,)	\$12,904,516 01
Arkansas, (imperfect returns, say to April 1, 1864,)	1,000,000 00
Florida,	1,262,292 00
Georgia, (say,)	29,394,878 61
Louisiana, (to July 1st, 1864, say,)	2,300,000 00
Mississippi, (to August 17, 1864, say.)	3,869,288 38
North Carolina,	14,575,199 66
South Carolina,	17,150,458 39
Tennessee,	231,551 30
Texas, (to June 1st, say,)	6,500,000 00
Virginia,	29,657,560 22
	<hr/>
	<u>\$118,845 744 57</u>







DermaLife®
pH 8.5